

1 **SECTION 1896.** 66.0602 (6) (c) of the statutes is amended to read:

2 66.0602 (6) (c) Ensure that the amount of the penalized excess is not included
3 in determining the limit described under sub. (2) for the political subdivision for the
4 following year.

5 **SECTION 1897.** 66.0602 (6) (d) of the statutes is created to read:

6 66.0602 (6) (d) Ensure that, if a political subdivision's penalized excess exceeds
7 the amount of aid payment that may be reduced under par. (a), the excess amount
8 is subtracted from the aid payments under par. (a) in the following years until the
9 total amount of penalized excess is subtracted from the aid payments.

10 **SECTION 1898.** 66.0602 (6m) of the statutes is created to read:

11 66.0602 (6m) MISTAKES IN LEVIES. The department of revenue may issue a
12 finding that a political subdivision is not liable for a penalty that would otherwise
13 be imposed under sub. (6) if the department determines that the political
14 subdivision's penalized excess is caused by one of the following clerical errors:

15 (a) The department, through mistake or inadvertence, has assessed to any
16 county or taxation district, in the current year or in the previous year, a greater or
17 less valuation for any year than should have been assessed, causing the political
18 subdivision's levy to be erroneous in a way that directly causes a penalized excess.

19 (b) A taxation district clerk or a county clerk, through mistake or inadvertence
20 in preparing or delivering the tax roll, causes a political subdivision's levy to be
21 erroneous in a way that directly causes a penalized excess.

22 **SECTION 1899.** 66.0602 (7) of the statutes is repealed.

23 **SECTION 1901m.** 66.0615 (1m) (e) 3. of the statutes is created to read:

1 66.0615 (1m) (e) 3. A district adopting a resolution to impose the taxes under
2 subd. 1. or 2. shall deliver a certified copy of the resolution to the secretary of revenue
3 at least 120 days before its effective date.

4 **SECTION 1903c.** 66.0903 (4) (b) 1. of the statutes is amended to read:

5 66.0903 (4) (b) 1. The laborer, worker, mechanic, or truck driver is employed
6 to go to the source of mineral aggregate such as sand, gravel, or stone ~~that is to be~~
7 ~~immediately incorporated into the work, and not stockpiled or further transported~~
8 ~~by truck, pick up that mineral aggregate, and deliver that mineral aggregate to the~~
9 site of a project that is subject to this section by depositing and immediately
10 incorporating the material substantially in place into the work at the final location
11 where the material is to be incorporated into the work, directly or through spreaders
12 from the transporting vehicle, without the need to pick up and move the material to
13 that final location.

14 **SECTION 1904.** 66.1017 (1) (a) of the statutes is amended to read:

15 66.1017 (1) (a) "Family day care home" means a dwelling licensed as a day care
16 center by the department of health and family services children and families under
17 s. 48.65 where care is provided for not more than 8 children.

18 **SECTION 1915.** 69.14 (1) (cm) of the statutes is amended to read:

19 69.14 (1) (cm) *Information concerning paternity.* For a birth which occurs en
20 route to or at a hospital, the filing party shall give the mother a copy of the pamphlet
21 under s. 69.03 (14). If the child's parents are not married at the time of the child's
22 birth, the filing party shall give the mother a copy of the form prescribed by the state
23 registrar under s. 69.15 (3) (b) 3. The filing party shall ensure that trained,
24 designated hospital staff provide to the child's available parents oral information or
25 an audio or video presentation and written information about the form and the

1 significance and benefits of, and alternatives to, establishing paternity, before the
2 parents sign the form. The filing party shall also provide an opportunity to complete
3 the form and have the form notarized in the hospital. If the mother provides a
4 completed form to the filing party while she is a patient in the hospital and within
5 5 days after the birth, the filing party shall send the form directly to the state
6 registrar. The department of ~~workforce development~~ children and families shall pay
7 the filing party a financial incentive for correctly filing a form within 60 days after
8 the child's birth.

9 **SECTION 1917.** 69.15 (3) (b) 3. of the statutes is amended to read:

10 69.15 (3) (b) 3. Except as provided under par. (c), if the state registrar receives
11 a statement acknowledging paternity on a form prescribed by the state registrar and
12 signed by both parents, and by a parent or legal guardian of any parent who is under
13 the age of 18 years, along with the fee under s. 69.22, the state registrar shall insert
14 the name of the father under subd. 1. The state registrar shall mark the certificate
15 to show that the form is on file. The form shall be available to the department of
16 ~~workforce development~~ children and families or a county child support agency under
17 s. 59.53 (5) pursuant to the program responsibilities under s. 49.22 or to any other
18 person with a direct and tangible interest in the record. The state registrar shall
19 include on the form for the acknowledgment the information in s. 767.805 and the
20 items in s. 767.813 (5g).

21 **SECTION 1918.** 69.20 (3) (f) of the statutes is amended to read:

22 69.20 (3) (f) The state or a local registrar may disclose a social security number
23 on a vital record to the department of ~~workforce development~~ children and families
24 or a county child support agency under s. 59.53 (5) in response to a request under s.
25 49.22 (2m).

1 **SECTION 1918g.** 69.22 (1) (a) of the statutes is amended to read:

2 69.22 (1) (a) Except as provided under par. (c), ~~\$7~~ \$20 for issuing one certified
3 copy of a vital record and \$3 for any additional certified copy of the same vital record
4 issued at the same time.

5 **SECTION 1918h.** 69.22 (1) (a) of the statutes, as affected by 2007 Wisconsin Act
6 (this act), is amended to read:

7 69.22 (1) (a) Except as provided under par. (c), ~~\$20~~ \$7 for issuing one certified
8 copy of a vital record and \$3 for any additional certified copy of the same vital record
9 issued at the same time.

10 **SECTION 1918i.** 69.22 (1) (b) of the statutes is amended to read:

11 69.22 (1) (b) Except as provided under par. (c), \$20 for issuing an uncertified
12 copy of a vital record issued under s. 69.21 (2) (a) or (b), ~~or \$7~~ for verifying information
13 about the event submitted by a requester without issuance of a copy, ~~\$7,~~ and \$3 for
14 any additional copy of the same vital record issued at the same time.

15 **SECTION 1918j.** 69.22 (1) (b) of the statutes, as affected by 2007 Wisconsin Act
16 (this act), is amended to read:

17 69.22 (1) (b) Except as provided under par. (c), ~~\$20~~ for issuing an uncertified
18 copy of a vital record issued under s. 69.21 (2) (a) or (b), ~~\$7 or~~ for verifying information
19 about the event submitted by a requester without issuance of a copy, \$7, and \$3 for
20 any additional copy of the same vital record issued at the same time.

21 **SECTION 1918k.** 69.22 (1) (c) of the statutes is amended to read:

22 69.22 (1) (c) ~~Twelve~~ Twenty dollars for issuing an uncertified copy of a birth
23 certificate or a certified copy of a birth certificate, \$7 of which shall be forwarded to
24 the secretary of administration as provided in sub. (1m) and credited to the

1 appropriations under s. 20.433 (1) (g) and (h); and \$3 for issuing any additional
2 certified or uncertified copy of the same birth certificate issued at the same time.

3 **SECTION 1918L.** 69.22 (1) (c) of the statutes, as affected by 2007 Wisconsin Act
4 (this act), is amended to read:

5 69.22 (1) (c) ~~Twenty~~ Twelve dollars for issuing an uncertified copy of a birth
6 certificate or a certified copy of a birth certificate, \$7 of which shall be forwarded to
7 the secretary of administration as provided in sub. (1m) and credited to the
8 appropriations under s. 20.433 (1) (g) and (h); and \$3 for issuing any additional
9 certified or uncertified copy of the same birth certificate issued at the same time.

10 **SECTION 1918m.** 69.22 (1) (d) of the statutes is amended to read:

11 69.22 (1) (d) In addition to other fees under this subchapter, ~~\$10~~ \$20 for
12 expedited service in issuing a vital record.

13 **SECTION 1918n.** 69.22 (1) (d) of the statutes, as affected by 2007 Wisconsin Act
14 (this act), is amended to read:

15 69.22 (1) (d) In addition to other fees under this subchapter, ~~\$20~~ \$10 for
16 expedited service in issuing a vital record.

17 **SECTION 1918p.** 69.22 (1m) of the statutes is amended to read:

18 69.22 (1m) ~~The Except as provided in sub. (1p), the~~ state registrar and any local
19 registrar acting under this subchapter shall, for each copy of a birth certificate for
20 which a fee under sub. (1) (c) is charged that is issued during a calendar quarter,
21 forward to the secretary of administration for deposit in the appropriations under s.
22 20.433 (1) (g) and (h) the amounts specified in sub. (1) (c) by the 15th day of the first
23 month following the end of the calendar quarter.

24 **SECTION 1918q.** 69.22 (1m) of the statutes, as affected by 2007 Wisconsin Act
25 (this act), is amended to read:

1 69.22 (1m) ~~Except as provided in sub. (1p), the~~ The state registrar and any local
2 registrar acting under this subchapter shall, for each copy of a birth certificate for
3 which a fee under sub. (1) (c) is charged that is issued during a calendar quarter,
4 forward to the secretary of administration for deposit in the appropriations under s.
5 20.433 (1) (g) and (h) the amounts specified in sub. (1) (c) by the 15th day of the first
6 month following the end of the calendar quarter.

7 **SECTION 1918r.** 69.22 (1p) of the statutes is created to read:

8 69.22 (1p) The state registrar and any local registrar acting under this
9 subchapter shall forward to the secretary of administration for deposit in the
10 appropriation account under s. 20.435 (1) (gm) all of the following:

11 (a) For any certified copy of a vital record that is issued before July 1, 2010, for
12 which a fee of \$20 under sub. (1) (a) is charged, \$13.

13 (b) For any uncertified copy of a vital record that is issued before July 1, 2010,
14 for which a fee of \$20 under sub. (1) (b) is charged, \$13.

15 (c) For any copy of a birth certificate that is issued before July 1, 2010, for which
16 a fee of \$20 under sub. (1) (c) is charged, \$8.

17 (d) For expedited service in issuing a vital record before July 1, 2010, \$10.

18 **SECTION 1918s.** 69.22 (1p) of the statutes, as created by 2007 Wisconsin Act
19 (this act), is repealed.

20 **SECTION 1930.** 69.30 (1) (am) of the statutes is renumbered 69.30 (1) (bd) and
21 amended to read:

22 69.30 (1) (bd) "~~Family~~ Long-term care district" has the meaning given in s.
23 46.2805 (5) (7r).

24 **SECTION 1931.** 69.30 (2) of the statutes is amended to read:

1 69.30 (2) A financial institution, state agency, county department, Wisconsin
2 works agency, service office or family long-term care district or an employee of a
3 financial institution, state agency, county department, Wisconsin works agency,
4 service office or family long-term care district is not subject to s. 69.24 (1) (a) for
5 copying a certified copy of a vital record for use by the financial institution, state
6 agency, county department, Wisconsin works agency, service office or family
7 long-term care district, including use under s. 45.04 (5), if the copy is marked "FOR
8 ADMINISTRATIVE USE".

9 **SECTION 1932.** 70.11 (2) of the statutes is amended to read:

10 70.11 (2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS, EXCEPTION.
11 Property owned by any county, city, village, town, school district, technical college
12 district, public inland lake protection and rehabilitation district, metropolitan
13 sewerage district, municipal water district created under s. 198.22, joint local water
14 authority created under s. 66.0823, family long-term care district under s. 46.2895
15 or town sanitary district; lands belonging to cities of any other state used for public
16 parks; land tax-deeded to any county or city before January 2; but any residence
17 located upon property owned by the county for park purposes that is rented out by
18 the county for a nonpark purpose shall not be exempt from taxation. Except as to
19 land acquired under s. 59.84 (2) (d), this exemption shall not apply to land conveyed
20 after August 17, 1961, to any such governmental unit or for its benefit while the
21 grantor or others for his or her benefit are permitted to occupy the land or part thereof
22 in consideration for the conveyance. Leasing the property exempt under this
23 subsection, regardless of the lessee and the use of the leasehold income, does not
24 render that property taxable.

25 **SECTION 1934f.** 70.11 (44) of the statutes is created to read:

1 70.11 (44) OLYMPIC ICE TRAINING CENTER. Beginning with the first assessment
2 year in which the property would not otherwise be exempt from taxation under sub.
3 (1), property owned by a nonprofit corporation that operates an Olympic Ice Training
4 Center on land purchased from the state, if the property is located or primarily used
5 at the center. Property that is exempt under this subsection includes property leased
6 to a nonprofit entity, regardless of the use of the leasehold income, and up to 6,000
7 square feet of property leased to a for-profit entity, regardless of the use of the
8 leasehold income.

9 **SECTION 1935d.** 70.111 (26) of the statutes is created to read:

10 70.111 (26) HIGH DENSITY SEQUENCING SYSTEMS. (a) In this subsection,
11 “production process” has the meaning given in s. 70.11 (27) (a) 5., except that storage
12 is not excluded.

13 (b) A high density sequencing system that by mechanical or electronic
14 operation moves printed materials from one place to another within the production
15 process, organizes the materials for optimal staging, or stores and retrieves the
16 materials to facilitate the production or assembly of such materials.

17 **SECTION 1936.** 71.01 (6) (L) of the statutes is repealed.

18 **SECTION 1937.** 71.01 (6) (m) of the statutes is repealed.

19 **SECTION 1938.** 71.01 (6) (n) of the statutes is amended to read:

20 71.01 (6) (n) For taxable years that begin after December 31, 1998, and before
21 January 1, 2000, for natural persons and fiduciaries, except fiduciaries of nuclear
22 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
23 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,
24 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
25 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.

1 104-188, and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
2 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431
3 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406
4 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of
5 P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)
6 of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
7 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding
8 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
9 (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.
10 109-280, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
11 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
12 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
13 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
14 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
15 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
16 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
17 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
18 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,
19 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections
20 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121,
21 excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308,
22 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,
23 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.
24 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
25 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections

1 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin
2 purposes at the same time as for federal purposes. Amendments to the federal
3 Internal Revenue Code enacted after December 31, 1998, do not apply to this
4 paragraph with respect to taxable years beginning after December 31, 1998, and
5 before January 1, 2000, except that changes to the Internal Revenue Code made by
6 P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and
7 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134,
8 P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181,
9 P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,
10 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.
11 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
12 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
13 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and
14 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that
15 indirectly affect the provisions applicable to this subchapter made by P.L. 106-36,
16 P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
17 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
18 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.
19 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,
20 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.
21 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
22 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
23 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and
24 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin
25 purposes at the same time as for federal purposes.

1 **SECTION 1939.** 71.01 (6) (o) of the statutes is amended to read:

2 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before
3 January 1, 2003, for natural persons and fiduciaries, except fiduciaries of nuclear
4 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
5 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
6 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
7 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
8 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and
9 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,
10 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301
11 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358,
12 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
13 excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections
14 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding
15 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
16 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
17 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections
18 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
19 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280
20 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,
21 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90,
22 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
23 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
24 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
25 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605

(d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 1999, do not apply to this paragraph with respect to taxable years beginning after December 31, 1999, and before January 1, 2003, except that changes to the Internal Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244,

336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 1940. 71.01 (6) (p) of the statutes is amended to read:

71.01 (6) (p) For taxable years that begin after December 31, 2002, and before January 1, 2004, for natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203

(d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and ~~section~~ sections 101 and 301 (a) of P.L. 107-147, and as amended by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding ~~section~~ sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.

1 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L.
2 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L.
3 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
4 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305,
5 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58,
6 P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a),
7 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding
8 sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for
9 Wisconsin purposes at the same time as for federal purposes. Amendments to the
10 federal Internal Revenue Code enacted after December 31, 2002, do not apply to this
11 paragraph with respect to taxable years beginning after December 31, 2002, and
12 before January 1, 2004, except that changes to the Internal Revenue Code made by
13 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
14 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
15 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
16 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,
17 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L.
18 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
19 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections
20 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
21 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
22 and changes that indirectly affect the provisions applicable to this subchapter made
23 by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
24 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
25 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,

1 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,
2 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L.
3 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
4 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections
5 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
6 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
7 apply for Wisconsin purposes at the same time as for federal purposes.

8 **SECTION 1941.** 71.01 (6) (q) of the statutes is amended to read:

9 71.01 (6) (q) For taxable years that begin after December 31, 2003, and before
10 January 1, 2005, for natural persons and fiduciaries, except fiduciaries of nuclear
11 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
12 Internal Revenue Code as amended to December 31, 2003, excluding sections 103,
13 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
14 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
15 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
16 431 of P.L. 107-16, section sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,
17 and 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173,
18 and as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
19 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
20 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,
21 and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
22 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
23 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
24 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
25 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.

1 109-280, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
2 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
3 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
4 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
5 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
6 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
7 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
8 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
9 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
10 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
11 107-134, P.L. 107-147, excluding section sections 101 and 301 (a) of P.L. 107-147,
12 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding
13 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.
14 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
15 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.
16 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
17 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L.
18 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
19 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.
20 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
21 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L.
22 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code
23 applies for Wisconsin purposes at the same time as for federal purposes.
24 Amendments to the federal Internal Revenue Code enacted after December 31, 2003,
25 do not apply to this paragraph with respect to taxable years beginning after

December 31, 2003, and before January 1, 2005, except that changes to the Internal Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 1942. 71.01 (6) (r) of the statutes is amended to read:

71.01 (6) (r) For taxable years that begin after December 31, 2004, and before January 1, 2006, for natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203

(d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, section sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and as amendeded by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding section sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.

1 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,
2 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,
3 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476,
4 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
5 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
6 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
7 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
8 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
9 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The
10 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
11 purposes. Amendments to the federal Internal Revenue Code enacted after
12 December 31, 2004, do not apply to this paragraph with respect to taxable years
13 beginning after December 31, 2004, and before January 1, 2006, except that changes
14 to the Internal Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections
15 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
16 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
17 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
18 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
19 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding
20 sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the
21 provisions applicable to this subchapter made by P.L. 109-7, P.L. 109-58, excluding
22 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
23 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,
24 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
25 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections

1 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,
2 excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the
3 same time as for federal purposes.

4 **SECTION 1943.** 71.01 (6) (s) of the statutes is created to read:

5 71.01 (6) (s) For taxable years that begin after December 31, 2005, and before
6 January 1, 2007, for natural persons and fiduciaries, except fiduciaries of nuclear
7 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
8 Internal Revenue Code as amended to December 31, 2005, excluding sections 103,
9 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
10 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
11 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
12 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
13 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
14 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,
15 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
16 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
17 P.L. 109-59, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates
18 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as
19 amended by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
20 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
21 109-280, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
22 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
23 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
24 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
25 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.

1 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
2 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
3 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
4 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
5 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
6 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
7 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
8 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
9 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
10 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
11 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.
12 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
13 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding
14 section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.
15 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
16 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding
17 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.
18 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code
19 applies for Wisconsin purposes at the same time as for federal purposes.
20 Amendments to the federal Internal Revenue Code enacted after December 31, 2005,
21 do not apply to this paragraph with respect to taxable years beginning after
22 December 31, 2005, and before January 1, 2007, except that changes to the Internal
23 Revenue Code made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and
24 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844
25 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this

1 subchapter made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513
2 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of
3 P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

4 **SECTION 1944.** 71.01 (6) (t) of the statutes is created to read:

5 71.01 (6) (t) For taxable years that begin after December 31, 2006, for natural
6 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or
7 reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code
8 as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L.
9 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
10 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
11 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
12 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
13 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
14 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
15 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
16 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
17 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403
18 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of
19 P.L. 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as
20 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
21 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.
22 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
23 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
24 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
25 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605

(d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2006, do not apply to this paragraph with respect to taxable years beginning after December 31, 2006.

SECTION 1945. 71.01 (7r) (c) of the statutes is created to read:

71.01 (7r) (c) Notwithstanding sub. (6), section 101 of P.L. 109-222, related to extending the increased expense deduction under section 179 of the Internal Revenue Code, applies to property used in farming that is acquired and placed in service in taxable years beginning on or after January 1, 2008, and used by a person

1 who is actively engaged in farming. For purposes of this paragraph, "actively
2 engaged in farming" has the meaning given in 7 CFR 1400.201, and "farming" has
3 the meaning given in section 464 (e) (1) of the Internal Revenue Code.

4 **SECTION 1946.** 71.02 (1) of the statutes is amended to read:

5 71.02 (1) For the purpose of raising revenue for the state and the counties,
6 cities, villages and towns, there shall be assessed, levied, collected and paid a tax on
7 all net incomes of individuals and fiduciaries, except fiduciaries of nuclear
8 decommissioning trust or reserve funds subject to the tax under s. 71.23 (2), by every
9 natural person residing within the state or by his or her personal representative in
10 case of death, and trusts resident within the state; by every nonresident natural
11 person and trust of this state, upon such income as is derived from property located
12 or business transacted within the state including, but not limited by enumeration,
13 income derived from a limited partner's distributive share of partnership income,
14 income derived from a limited liability company member's distributive share of
15 limited liability company income, income derived from a covenant not to compete to
16 the extent that the covenant was based on a Wisconsin-based activity, the state
17 lottery under ch. 565, any multijurisdictional lottery under ch. 565 if the winning
18 lottery ticket or lottery share was purchased from a retailer, as defined in s. 565.01
19 (6), located in this state or from the department, winnings from a casino or bingo hall
20 that is located in this state and that is operated by a Native American tribe or band
21 and pari-mutuel wager winnings or purses under ch. 562, and also by every
22 nonresident natural person upon such income as is derived from the performance of
23 personal services within the state, except as exempted under s. 71.05 (1) to (3). Every
24 natural person domiciled in the state shall be deemed to be residing within the state
25 for the purposes of determining liability for income taxes and surtaxes. A

1 single-owner entity that is disregarded as a separate entity under section 7701 of the
2 Internal Revenue Code is disregarded as a separate entity under this chapter, and
3 its owner is subject to the tax on the entity's income.

4 **SECTION 1947.** 71.04 (1) (a) of the statutes is amended to read:

5 71.04 (1) (a) All income or loss of resident individuals and resident estates and
6 trusts shall follow the residence of the individual, estate or trust. Income or loss of
7 nonresident individuals and nonresident estates and trusts from business, not
8 requiring apportionment under sub. (4), (10) or (11), shall follow the situs of the
9 business from which derived, except that all income that is realized from the sale of
10 or purchase and subsequent sale or redemption of lottery prizes if the winning tickets
11 were originally bought in this state shall be allocated to this state. All items of
12 income, loss and deductions of nonresident individuals and nonresident estates and
13 trusts derived from a tax-option corporation not requiring apportionment under
14 sub. (9) shall follow the situs of the business of the corporation from which derived,
15 except that all income that is realized from the sale of or purchase and subsequent
16 sale or redemption of lottery prizes if the winning tickets were originally bought in
17 this state shall be allocated to this state. Income or loss of nonresident individuals
18 and nonresident estates and trusts derived from rentals and royalties from real
19 estate or tangible personal property, or from the operation of any farm, mine or
20 quarry, or from the sale of real property or tangible personal property shall follow the
21 situs of the property from which derived. Income from personal services of
22 nonresident individuals, including income from professions, shall follow the situs of
23 the services. A nonresident limited partner's distributive share of partnership
24 income shall follow the situs of the business, except that all income that is realized
25 from the sale of or purchase and subsequent sale or redemption of lottery prizes if

1 the winning tickets were originally bought in this state shall be allocated to this
2 state. A nonresident limited liability company member's distributive share of
3 limited liability company income shall follow the situs of the business, except that
4 all income that is realized from the sale of or purchase and subsequent sale or
5 redemption of lottery prizes if the winning tickets were originally bought in this state
6 shall be allocated to this state. Income of nonresident individuals, estates and trusts
7 from the state lottery under ch. 565 is taxable by this state. Income of nonresident
8 individuals, estates and trusts from any multijurisdictional lottery under ch. 565 is
9 taxable by this state, but only if the winning lottery ticket or lottery share was
10 purchased from a retailer, as defined in s. 565.01 (6), located in this state or from the
11 department. Income of nonresident individuals, nonresident trusts and nonresident
12 estates from pari-mutuel winnings or purses under ch. 562 is taxable by this state.
13 Income of nonresident individuals, estates and trusts from winnings from a casino
14 or bingo hall that is located in this state and that is operated by a Native American
15 tribe or band shall follow the situs of the casino or bingo hall. Income derived by a
16 nonresident individual from a covenant not to compete is taxable by this state to the
17 extent that the covenant was based on a Wisconsin-based activity. All other income
18 or loss of nonresident individuals and nonresident estates and trusts, including
19 income or loss derived from land contracts, mortgages, stocks, bonds and securities
20 or from the sale of similar intangible personal property, shall follow the residence of
21 such persons, except as provided in par. (b) and sub. (9), except that all income that
22 is realized from the sale of or purchase and subsequent sale or redemption of lottery
23 prizes if the winning tickets were originally bought in this state shall be allocated
24 to this state.

25 **SECTION 1947g.** 71.05 (1) (ae) of the statutes is created to read:

1 71.05 (1) (ae) *Pension, individual retirement income.* Except for a payment
2 that is exempt under par. (a), (am), or (an), or that is exempt as a railroad retirement
3 benefit, for taxable years beginning after December 31, 2008, up to \$5,000 of
4 payments or distributions received each year by an individual from a qualified
5 retirement plan under the Internal Revenue Code or from an individual retirement
6 account established under 26 USC 408, if all of the following conditions apply:

7 1. The individual is at least 65 years of age before the close of the taxable year
8 to which the exemption claim relates.

9 2. If the individual is single or files as head of household, his or her federal
10 adjusted gross income in the year to which the exemption claim relates is less than
11 \$15,000.

12 3. If the individual is married and is a joint filer, the couple's federal adjusted
13 gross income in the year to which the exemption claim relates is less than \$30,000.

14 4. If the individual is married and files a separate return, the sum of both
15 spouses' federal adjusted gross income in the year to which the exemption claim
16 relates is less than \$30,000.

17 **SECTION 1947i.** 71.05 (1) (am) of the statutes is amended to read:

18 71.05 (1) (am) *Military retirement systems.* All retirement payments received
19 from the U.S. military employee retirement system, to the extent that such payments
20 are not exempt under par. (a) or (ae).

21 **SECTION 1947j.** 71.05 (1) (an) of the statutes is amended to read:

22 71.05 (1) (an) *Uniformed services retirement benefits.* All retirement payments
23 received from the U.S. government that relate to service with the coast guard, the
24 commissioned corps of the national oceanic and atmospheric administration, or the

1 commissioned corps of the public health service, to the extent that such payments are
2 not exempt under par. (a), ~~(ae)~~, or (am).

3 **SECTION 1947m.** 71.05 (1) (c) 8. of the statutes is created to read:

4 71.05 (1) (c) 8. The Wisconsin Health and Educational Facilities Authority
5 under s. 231.03 (6), on or after the effective date of this subdivision [revisor inserts
6 date], if the proceeds from the bonds or notes that are issued are used by a health
7 facility, as defined in s. 231.01 (5), to fund the acquisition of information technology
8 hardware or software.

9 **SECTION 1948.** 71.05 (6) (a) 15. of the statutes is amended to read:

10 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
11 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3h), (3n), (3p), (3s), (3t), (3w), ~~(5b)~~,
12 ~~(5d)~~, and (5e), (5f), and (5h), (5i), (5j), and (5k) and not passed through by a
13 partnership, limited liability company, or tax-option corporation that has added that
14 amount to the partnership's, company's, or tax-option corporation's income under s.
15 71.21 (4) or 71.34 (1) (g).

16 **SECTION 1949.** 71.05 (6) (a) 21. of the statutes is created to read:

17 71.05 (6) (a) 21. Any amount deducted as income attributable to domestic
18 production activities under section 199 of the Internal Revenue Code if the
19 individual claiming the deduction is a nonresident or part-year resident of this state
20 and if the domestic production activities income is not attributable to a trade or
21 business that is taxable by this state.

22 **SECTION 1950.** 71.05 (6) (a) 22. of the statutes is created to read:

23 71.05 (6) (a) 22. If an individual is a nonresident or part-year resident of this
24 state and a portion of the amount the individual deducted as income attributable to
25 domestic production activities under section 199 of the Internal Revenue Code is

1 attributable to a trade or business that is taxable by this state, the amount deducted
2 under section 199 for federal income tax purposes and in excess of that amount,
3 multiplied by a fraction, the numerator of which is the individual's net earnings from
4 the trade or business that is taxable by this state and the denominator of which is
5 the individual's total net earnings from the trade or business to which the deduction
6 under section 199 of the Internal Revenue Code applies.

7 **SECTION 1951.** 71.05 (6) (a) 23. of the statutes is created to read:

8 71.05 (6) (a) 23. Any amount deducted by an individual under section 62 (a) (20)
9 of the Internal Revenue Code related to attorney fees or court costs, involving an
10 unlawful discrimination claim, if the individual is a nonresident or part-year
11 resident of this state and if the judgment or settlement resulting from the claim is
12 not taxable by this state.

13 **SECTION 1951m.** 71.05 (6) (b) 4. of the statutes is amended to read:

14 71.05 (6) (b) 4. Disability payments other than disability payments that are
15 paid from a retirement plan, the payments from which are exempt under sub. (1) (ae),
16 (am), and (an), if the individual either is single or is married and files a joint return,
17 to the extent those payments are excludable under section 105 (d) of the ~~internal~~
18 ~~revenue code~~ Internal Revenue Code as it existed immediately prior to its repeal in
19 1983 by section 122 (b) of P.L. 98-21, except that if an individual is divorced during
20 the taxable year that individual may subtract an amount only if that person is
21 disabled and the amount that may be subtracted then is \$100 for each week that
22 payments are received or the amount of disability pay reported as income, whichever
23 is less. If the exclusion under this subdivision is claimed on a joint return and only
24 one of the spouses is disabled, the maximum exclusion is \$100 for each week that

1 payments are received or the amount of disability pay reported as income, whichever
2 is less.

3 **SECTION 1952.** 71.05 (6) (b) 28. (intro.) of the statutes is amended to read:

4 71.05 (6) (b) 28. (intro.) An amount paid by a claimant for tuition expenses and
5 mandatory student fees for a student who is the claimant or who is the claimant's
6 child and the claimant's dependent who is claimed under section 151 (c) of the
7 Internal Revenue Code, to attend any university, college, technical college or a school
8 approved under s. 38.50, that is located in Wisconsin or to attend a public vocational
9 school or public institution of higher education in Minnesota under the
10 Minnesota-Wisconsin reciprocity agreement under s. 39.47, calculated as follows:

11 **SECTION 1953.** 71.05 (6) (b) 28. a. of the statutes is amended to read:

12 71.05 (6) (b) 28. a. An Subject to subd. 28. am., an amount equal to one of the
13 following per student for each year to which the claim relates: for taxable years
14 beginning before January 1, 2009, not more than twice the average amount charged
15 by the board of regents of the University of Wisconsin System at 4-year institutions
16 for resident undergraduate academic fees for the most recent fall semester, as
17 determined by the board of regents by September 1 of that semester, per student for
18 each year to which the claim relates; for taxable years beginning after December 31,
19 2008, and subject to subd. 28. am., \$6,000.

20 **SECTION 1953c.** 71.05 (6) (b) 28. am. of the statutes is created to read:

21 71.05 (6) (b) 28. am. Notwithstanding subd. 28. a., for taxable years beginning
22 after December 31, 2008, the department of revenue and the Board of Regents of the
23 University of Wisconsin System shall continue making the calculation described
24 under subd. 28. a. Notwithstanding subd. 28. a., once this calculation exceeds
25 \$6,000, the deduction for tuition expenses and mandatory student fees, as described

1 in subd. 28. (intro.), shall be based on an amount equal to not more than twice the
2 average amount charged by the Board of Regents of the University of Wisconsin
3 System at 4-year institutions for resident undergraduate academic fees for the most
4 recent fall semester, as determined by the Board of Regents by September 1 of that
5 semester, per student for each year to which the claim relates, and the deduction that
6 may be claimed under this subd. 28. am. first applies to taxable years beginning on
7 the January 1 after the calculation of the Board of Regents, that must occur by
8 September 1, exceeds \$6,000.

9 **SECTION 1953d.** 71.05 (6) (b) 28. b. of the statutes is amended to read:

10 71.05 (6) (b) 28. b. From the amount calculated under subd. 28. a. or am., if the
11 claimant is single or married and filing as head of household and his or her federal
12 adjusted gross income is more than \$50,000 but not more than \$60,000, subtract the
13 product of the amount calculated under subd. 28. a. or am. and the value of a fraction,
14 the denominator of which is \$10,000 and the numerator of which is the difference
15 between the claimant's federal adjusted gross income and \$50,000.

16 **SECTION 1953e.** 71.05 (6) (b) 28. c. of the statutes is amended to read:

17 71.05 (6) (b) 28. c. From the amount calculated under subd. 28. a. or am., if the
18 claimant is married and filing jointly and the claimant's and his or her spouse's
19 federal adjusted gross income is more than \$80,000 but not more than \$100,000,
20 subtract the product of the amount calculated under subd. 28. a. or am. and the value
21 of a fraction, the denominator of which is \$20,000 and the numerator of which is the
22 difference between the claimant's and his or her spouse's federal adjusted gross
23 income and \$80,000.

24 **SECTION 1953f.** 71.05 (6) (b) 28. d. of the statutes is amended to read:

1 71.05 (6) (b) 28. d. From the amount calculated under subd. 28. a. or am., if the
2 claimant is married and filing separately and the claimant's federal adjusted gross
3 income is more than \$40,000 but not more than \$50,000, subtract the product of the
4 amount calculated under subd. 28. a. or am. and the value of a fraction, the
5 denominator of which is \$10,000 and the numerator of which is the difference
6 between the claimant's federal adjusted gross income and \$40,000.

7 **SECTION 1953g.** 71.05 (6) (b) 28. e. of the statutes is amended to read:

8 71.05 (6) (b) 28. e. For an individual who is a nonresident or part-year resident
9 of this state, multiply the amount calculated under subd. 28. a., am., b., c. or d. by
10 a fraction the numerator of which is the individual's wages, salary, tips, unearned
11 income and net earnings from a trade or business that are taxable by this state and
12 the denominator of which is the individual's total wages, salary, tips, unearned
13 income and net earnings from a trade or business. In this subd. 28. e., for married
14 persons filing separately "wages, salary, tips, unearned income and net earnings
15 from a trade or business" means the separate wages, salary, tips, unearned income
16 and net earnings from a trade or business of each spouse, and for married persons
17 filing jointly "wages, salary, tips, unearned income and net earnings from a trade or
18 business" means the total wages, salary, tips, unearned income and net earnings
19 from a trade or business of both spouses.

20 **SECTION 1953h.** 71.05 (6) (b) 28. f. of the statutes is amended to read:

21 71.05 (6) (b) 28. f. Reduce the amount calculated under subd. 28. a., am., b., c.,
22 d. or e. to the individual's aggregate wages, salary, tips, unearned income and net
23 earnings from a trade or business that are taxable by this state.

24 **SECTION 1954.** 71.05 (6) (b) 28. h. of the statutes is amended to read:

1 71.05 (6) (b) 28. h. No modification may be claimed under this subdivision for
2 an amount paid for tuition expenses and mandatory student fees, as described under
3 this subdivision, if the source of the payment is an amount withdrawn from a college
4 savings account, as described in s. 14.64 or from a college tuition and expenses
5 program, as described in s. 14.63, and if the claimant owner of the account has
6 claimed a deduction under subd. 32. or 33. that relates to such an amount.

7 **SECTION 1955.** 71.05 (6) (b) 39. of the statutes is created to read:

8 71.05 (6) (b) 39. For taxable years beginning after December 31, 2007, and
9 before January 1, 2009, an amount paid by an individual who is the employee of
10 another person, if the individual's employer pays a portion of the cost of the
11 individual's medical care insurance, for medical care insurance for the individual, his
12 or her spouse, and the individual's dependents, calculated as follows:

13 a. Ten percent of the amount paid by the individual for medical care insurance.
14 In this subdivision, "medical care insurance" means a medical care insurance policy
15 that covers the individual, his or her spouse, and the individual's dependents and
16 provides surgical, medical, hospital, major medical, or other health service coverage,
17 and includes payments made for medical care benefits under a self-insured plan, but
18 "medical care insurance" does not include hospital indemnity policies or policies with
19 ancillary benefits such as accident benefits or benefits for loss of income resulting
20 from a total or partial inability to work because of illness, sickness, or injury.

21 b. From the amount calculated under subd. 39. a., subtract the amounts
22 deducted from gross income for medical care insurance in the calculation of federal
23 adjusted gross income.

24 c. For an individual who is a nonresident or part-year resident of this state,
25 multiply the amount calculated under subd. 39. a. or b., by a fraction the numerator

1 of which is the individual's wages, salary, tips, unearned income, and net earnings
2 from a trade or business that are taxable by this state and the denominator of which
3 is the individual's total wages, salary, tips, unearned income, and net earnings from
4 a trade or business. In this subd. 39. c., for married persons filing separately "wages,
5 salary, tips, unearned income, and net earnings from a trade or business" means the
6 separate wages, salary, tips, unearned income, and net earnings from a trade or
7 business of each spouse, and for married persons filing jointly "wages, salary, tips,
8 unearned income, and net earnings from a trade or business" means the total wages,
9 salary, tips, unearned income, and net earnings from a trade or business of both
10 spouses.

11 d. Reduce the amount calculated under subd. 39. a., b., or c. to the individual's
12 aggregate wages, salary, tips, unearned income, and net earnings from a trade or
13 business that are taxable by this state.

14 **SECTION 1956.** 71.05 (6) (b) 40. of the statutes is created to read:

15 71.05 (6) (b) 40. For taxable years beginning after December 31, 2008, and
16 before January 1, 2010, an amount paid by an individual who is the employee of
17 another person, if the individual's employer pays a portion of the cost of the
18 individual's medical care insurance, for medical care insurance for the individual, his
19 or her spouse, and the individual's dependents, calculated as follows:

20 a. Twenty-five percent of the amount paid by the individual for medical care
21 insurance. In this subdivision, "medical care insurance" means a medical care
22 insurance policy that covers the individual, his or her spouse, and the individual's
23 dependents and provides surgical, medical, hospital, major medical, or other health
24 service coverage, and includes payments made for medical care benefits under a
25 self-insured plan, but "medical care insurance" does not include hospital indemnity

1 policies or policies with ancillary benefits such as accident benefits or benefits for loss
2 of income resulting from a total or partial inability to work because of illness,
3 sickness, or injury.

4 b. From the amount calculated under subd. 40. a., subtract the amounts
5 deducted from gross income for medical care insurance in the calculation of federal
6 adjusted gross income.

7 c. For an individual who is a nonresident or part-year resident of this state,
8 multiply the amount calculated under subd. 40. a. or b., by a fraction the numerator
9 of which is the individual's wages, salary, tips, unearned income, and net earnings
10 from a trade or business that are taxable by this state and the denominator of which
11 is the individual's total wages, salary, tips, unearned income, and net earnings from
12 a trade or business. In this subd. 40. c., for married persons filing separately "wages,
13 salary, tips, unearned income, and net earnings from a trade or business" means the
14 separate wages, salary, tips, unearned income, and net earnings from a trade or
15 business of each spouse, and for married persons filing jointly "wages, salary, tips,
16 unearned income, and net earnings from a trade or business" means the total wages,
17 salary, tips, unearned income, and net earnings from a trade or business of both
18 spouses.

19 d. Reduce the amount calculated under subd. 40. a., b., or c. to the individual's
20 aggregate wages, salary, tips, unearned income, and net earnings from a trade or
21 business that are taxable by this state.

22 **SECTION 1957.** 71.05 (6) (b) 41. of the statutes is created to read:

23 71.05 (6) (b) 41. For taxable years beginning after December 31, 2009, and
24 before January 1, 2011, an amount paid by an individual who is the employee of
25 another person, if the individual's employer pays a portion of the cost of the

1 individual's medical care insurance, for medical care insurance for the individual, his
2 or her spouse, and the individual's dependents, calculated as follows:

3 a. Forty-five percent of the amount paid by the individual for medical care
4 insurance. In this subdivision, "medical care insurance" means a medical care
5 insurance policy that covers the individual, his or her spouse, and the individual's
6 dependents and provides surgical, medical, hospital, major medical, or other health
7 service coverage, and includes payments made for medical care benefits under a
8 self-insured plan, but "medical care insurance" does not include hospital indemnity
9 policies or policies with ancillary benefits such as accident benefits or benefits for loss
10 of income resulting from a total or partial inability to work because of illness,
11 sickness, or injury.

12 b. From the amount calculated under subd. 41. a., subtract the amounts
13 deducted from gross income for medical care insurance in the calculation of federal
14 adjusted gross income.

15 c. For an individual who is a nonresident or part-year resident of this state,
16 multiply the amount calculated under subd. 41. a. or b., by a fraction the numerator
17 of which is the individual's wages, salary, tips, unearned income, and net earnings
18 from a trade or business that are taxable by this state and the denominator of which
19 is the individual's total wages, salary, tips, unearned income, and net earnings from
20 a trade or business. In this subd. 41. c., for married persons filing separately "wages,
21 salary, tips, unearned income, and net earnings from a trade or business" means the
22 separate wages, salary, tips, unearned income, and net earnings from a trade or
23 business of each spouse, and for married persons filing jointly "wages, salary, tips,
24 unearned income, and net earnings from a trade or business" means the total wages,

1 salary, tips, unearned income, and net earnings from a trade or business of both
2 spouses.

3 d. Reduce the amount calculated under subd. 41. a., b., or c. to the individual's
4 aggregate wages, salary, tips, unearned income, and net earnings from a trade or
5 business that are taxable by this state.

6 **SECTION 1958.** 71.05 (6) (b) 42. of the statutes is created to read:

7 71.05 (6) (b) 42. For taxable years beginning after December 31, 2010, an
8 amount paid by an individual who is the employee of another person, if the
9 individual's employer pays a portion of the cost of the individual's medical care
10 insurance, for medical care insurance for the individual, his or her spouse, and the
11 individual's dependents, calculated as follows:

12 a. One hundred percent of the amount paid by the individual for medical care
13 insurance. In this subdivision, "medical care insurance" means a medical care
14 insurance policy that covers the individual, his or her spouse, and the individual's
15 dependents and provides surgical, medical, hospital, major medical, or other health
16 service coverage, and includes payments made for medical care benefits under a
17 self-insured plan, but "medical care insurance" does not include hospital indemnity
18 policies or policies with ancillary benefits such as accident benefits or benefits for loss
19 of income resulting from a total or partial inability to work because of illness,
20 sickness, or injury.

21 b. From the amount calculated under subd. 42. a., subtract the amounts
22 deducted from gross income for medical care insurance in the calculation of federal
23 adjusted gross income.

24 c. For an individual who is a nonresident or part-year resident of this state,
25 multiply the amount calculated under subd. 42. a. or b., by a fraction the numerator

1 of which is the individual's wages, salary, tips, unearned income, and net earnings
2 from a trade or business that are taxable by this state and the denominator of which
3 is the individual's total wages, salary, tips, unearned income, and net earnings from
4 a trade or business. In this subd. 42. c., for married persons filing separately "wages,
5 salary, tips, unearned income, and net earnings from a trade or business" means the
6 separate wages, salary, tips, unearned income, and net earnings from a trade or
7 business of each spouse, and for married persons filing jointly "wages, salary, tips,
8 unearned income, and net earnings from a trade or business" means the total wages,
9 salary, tips, unearned income, and net earnings from a trade or business of both
10 spouses.

11 d. Reduce the amount calculated under subd. 42. a., b., or c. to the individual's
12 aggregate wages, salary, tips, unearned income, and net earnings from a trade or
13 business that are taxable by this state.

14 **SECTION 1959.** 71.05 (6) (b) 43. of the statutes is created to read:

15 71.05 (6) (b) 43. Subject to subd. 43. e. and f., one of the following allowable
16 amounts, specified in subd. 43. a. to d., of employment-related expenses claimed by
17 the claimant under section 21 of the Internal Revenue Code in the taxable year to
18 which that claim relates:

19 a. For taxable years beginning after December 31, 2008, and before January
20 1, 2010, up to \$750 if the claimant has one qualified individual and up to \$1,500 if
21 the claimant has more than one qualified individual.

22 b. For taxable years beginning after December 31, 2009, and before January
23 1, 2011, up to \$1,500 if the claimant has one qualified individual and up to \$3,000
24 if the claimant has more than one qualified individual.

1 c. For taxable years beginning after December 31, 2010, and before January
2 1, 2012, up to \$2,250 if the claimant has one qualified individual and up to \$4,500
3 if the claimant has more than one qualified individual.

4 d. For taxable years beginning after December 31, 2011, up to \$3,000 if the
5 claimant has one qualified individual and up to \$6,000 if the claimant has more than
6 one qualified individual.

7 e. A claimant who claims the subtraction under this subdivision is subject to
8 the special rules in 26 USC 21 (e) (2) and (4).

9 f. An individual who is a nonresident or part-year resident of this state and who
10 claims the subtraction under this subdivision shall multiply the amount calculated
11 under subd. 43. a., b., c., or d. by a fraction the numerator of which is the individual's
12 wages, salary, tips, unearned income, and net earnings from a trade or business that
13 are taxable by this state and the denominator of which is the individual's total wages,
14 salary, tips, unearned income, and net earnings from a trade or business. In this
15 subd. 43. f., for married persons filing separately "wages, salary, tips, unearned
16 income, and net earnings from a trade or business" means the separate wages, salary,
17 tips, unearned income, and net earnings from a trade or business of each spouse, and
18 for married persons filing jointly "wages, salary, tips, unearned income, and net
19 earnings from a trade or business" means the total wages, salary, tips, unearned
20 income, and net earnings from a trade or business of both spouses.

21 **SECTION 1959c.** 71.05 (6) (b) 44. of the statutes is created to read:

22 71.05 (6) (b) 44. For taxable years beginning after December 31, 2006, the
23 amount of any incentive payment received by an individual under s. 23.33 (5r) in the
24 taxable year to which the claim relates.

25 **SECTION 1961.** 71.07 (2dx) (a) 5. of the statutes is amended to read:

1 71.07 (2dx) (a) 5. "Member of a targeted group" means a person who resides
2 in an area designated by the federal government as an economic revitalization area,
3 a person who is employed in an unsubsidized job but meets the eligibility
4 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
5 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), or in a real work,
6 real pay project position under s. 49.147 (3m), a person who is eligible for child care
7 assistance under s. 49.155, a person who is a vocational rehabilitation referral, an
8 economically disadvantaged youth, an economically disadvantaged veteran, a
9 supplemental security income recipient, a general assistance recipient, an
10 economically disadvantaged ex-convict, a qualified summer youth employee, as
11 defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC 2801 (9), or
12 a food stamp recipient, if the person has been certified in the manner under sub. (2dj)
13 (am) 3. by a designated local agency, as defined in sub. (2dj) (am) 2.

14 **SECTION 1962.** 71.07 (2dx) (b) 2. of the statutes is amended to read:

15 71.07 (2dx) (b) 2. The amount determined by multiplying the amount
16 determined under s. 560.785 (1) (b) by the number of full-time jobs created in a
17 development zone and filled by a member of a targeted group and by then subtracting
18 the subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid
19 under s. 49.147 (3m) (c) for those jobs.

20 **SECTION 1963.** 71.07 (2dx) (b) 3. of the statutes is amended to read:

21 71.07 (2dx) (b) 3. The amount determined by multiplying the amount
22 determined under s. 560.785 (1) (c) by the number of full-time jobs created in a
23 development zone and not filled by a member of a targeted group and by then
24 subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and
25 reimbursements paid under s. 49.147 (3m) (c) for those jobs.